William H. Jordan *Chairman* 

Sonny Watson Vice Chairman

Rick Thompson Executive Secretary



Emmett W. Bowers

Member

James C. Gatewood

Member

G.B. "Jake" Pollard

Member

## ADVISORY OPINION NO. 2007-01 April 5, 2007

## REAL OR HYPOTHETICAL SET OF CIRCUMSTANCES

Whether the Ethics in Government Act authorizes a candidate or a candidate campaign committee to make contributions of excess funds to nonprofit organizations that contain "Political Action Committee" or "P.A.C." in their organization's title.

## ADVISORY OPINION

Contributions received by a candidate or a candidate campaign committee in excess of expenditures needed to defray ordinary and necessary expenses may be used as contributions to nonprofit organizations. O.C.G.A. § 21-5-33(b)(1)(A).

Therefore, a candidate or a candidate campaign may make contributions to a nonprofit organization if that organization is incorporated as a nonprofit entity under the Georgia Nonprofit Code, O.C.G.A. § 14-3-101 et seq., or meets the requirements of a nonprofit entity under the Internal Revenue Code, 26 U.S.C.S. § 501 et seq.

Prepared by Tom Plank